



STATE BOARD OF EQUALIZATION

2020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

CONWAY H. COLLIS
First District, Los Angeles
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, Kentfield
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary
No. 84/15

February 10, 1984

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 1

Following are brief summaries of legislation introduced or amended during the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 401

Author: Assemblyman Hannigan
Action: Amended in Assembly
Date: January 3, 1984
Affected Code Section: Repeals Section 5098.6 of the Revenue and Taxation Code.

As amended, this bill now deals with property taxation. Section 5098.6 provided a contingent procedure for administering tax refunds in the event that an appellate court for the California Supreme Court ruled in favor of the taxpayers in the Barrett and Armstrong cases. Since the First District Court of Appeal reversed the lower court, and the Supreme Court refused to hear the appeal, this section has become unnecessary.

AB 511

Author: Assemblyman Hannigan
Action: Amended in Assembly
Date: January 3, 1984
Affected Code Sections: Amends Section 155.20 of the Revenue and Taxation Code.

As amended, this bill would raise from \$1,500 to \$2,000, the maximum base year value or taxable value of property that could be exempted from taxation pursuant to county ordinance.

February 10, 1984

AB 1049

Author: Assemblyman Bader
Action: Amended in Assembly
Date: January 3, 1984

Affected Code Sections: Adds Section 69 to the Revenue and Taxation Code.

As amended, this bill would allow a taxpayer to make written applications for a fee not to exceed \$500, to the State Board of Equalization for a written ruling whether a proposed transfer of real property constitutes a change in ownership. This ruling, which the Board could refuse to issue, would be subject to appeal by the taxpayer and the result of the appeal hearing would bind the Board, the local assessor and the local Board of Equalization.

SB 120

Author: Senator Vuich
Action: Amended in Senate
Date: January 24, 1984

Affected Code Sections: Amends Sections 43002, 43006, 43013, and 54902 of the Government Code, and many sections of the Revenue and Taxation Code.

As amended, this bill would change the lien date from March 1 to January 1. The change would apply to the 1985 lien date and all subsequent lien dates and to property taxes for the 1985-86 fiscal year and fiscal years thereafter.

SB 1314

Author: Senator Johnson
Action: Introduced in Senate
Date: January 4, 1984

Affected Code Section: Adds Section 2188.10 to the Revenue and Taxation Code.

This bill would allow the assessor, upon written request and payment of a fee if required by the assessor, to separately assess undivided interests in real property on the secured roll. In case of delinquency, unsecured roll collection procedures would be used.

SB 1425

Author: Senator Royce
Action: Introduced in Senate
Date: January 19, 1984

Affected Code Section: Amends, repeals, and adds Section 205.5 to the Revenue and Taxation Code.

This bill would increase the disabled veterans' exemption to \$100,000 for fiscal years 1985-86 through 1990-91. The \$100,000 exemption would apply to property owned by a totally disabled veteran and for the unmarried surviving spouse of a totally disabled veteran.

February 10, 1984

SCA 14

Author: Senator Rosenthal
Action: Adopted in Assembly
Date: January 19, 1984
Affected Code Section: Amends Article XIII A, Section 2 of the Constitution.

This measure would exclude from the term "newly constructed" the portion of reconstruction or improvement, done to a structure having unreinforced masonry bearing walls, that is necessary to comply with local seismic safety ordinances. This exclusion would last 15 years from the date of reconstruction or improvement.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosures
AL-12-1387A/W-2